MYSORE CITY MUNICIPALITY.

Dated 1st June 1909.

Names of gentlemen in the Mysore City that are entitled to vote during the election of Municipal Councillors to be held in July 1909 :—

Name of Mohalla	Serial No.	Door No.	Name of street	Names of gentlemen
Devaraj ...	1	1623	Krishnavilas Agrahar...	Mr. G. Ramanujiengar, B.A.
Do ...	2	218	Elwal road ...	Mr. M. S. Rama Rao, B.A.

Names of gentlemen in the Mysore City eligible to be elected as Municipal Councillors at the election to be held in July 1909 :—

Name of Mohalla	Serial No.	Door No.	Name of street	Names of gentlemen
Devaraj ...	1	1623	Krishnavilas Agrahar...	Mr. G. Ramanujiengar, B.A.
Do ...	2	218	Elwal road ...	Mr. M. S. Rama Rao, B.A.

Dated 12th June 1909.

Memo showing the time and place for election of Municipal Councillors fixed by the President of the City Municipal Council :—

Name of Mohalla	Name of place fixed for election	Date.	Hours		Name of Polling-officer
			From	To	
Lashkar Mohalla ...	Central Police Station ...	12th July 1909 ...	8 A.M. ...	10 A.M. ...	Mr. M.G.Krishnasami Rao, Vice-President, City Municipal Council, Mysore.
Mandi do ...	Do	Do ...	4 P.M. ...	6 P.M. ...	
Devaraj do ...	Bammiah's Chattar	13th July 1909 ...	8 A.M. ...	10 A.M. ...	
Krishnaraj do ...	Do ...	Do ...	4 P.M. ...	6 P.M. ...	
Chamaraj do ...	Marimallappa's School, Chamarajpet.	14th July 1909 ...	8 A.M. ...	10 A.M. ...	
Nazarbad do ...	Nazarbad Police Station	Do ...	4 P.M. ...	6 P.M. ...	
Fort do ...	Memorial Hall	15th July 1909 ...	8 A.M. ...	10 A.M. ...	

M. G. KRISHNASAMI RAO,
For *President*.

FINANCIAL DEPARTMENT.

Circular No. 8—P. W., dated 8th June 1909.

To—All Executive Engineers and Sanitary Engineer in Mysore.

SIR—As in a recent case of formation of a new division by separation from an old one, great inconvenience was caused in auditing the accounts of both divisions by the unnecessary transfer of outlay, etc., from the old to the new division, I have the honor to request that the following detailed instructions may, in future, be followed in all similar cases of separation and formation of divisions.

I. All cash (including imprests) required to be made over to the new division as well as all suspense balances, the adjustment of which must be taken up by the new division, will be transferred by entries as follows in the books of the old division, *viz* :—

Credit.	*By debit to*
In the Cash Book.	
Cash for cash balances including imprests ...	Transfers, P. W. D., Divisional new division.
In the Adjustment Book.	
Stock for stock balance	
Miscellaneous Advances.	
For balance at debit transferable to new division for recovery or adjustment.	

Debit.	*By credit to*
Deposits, Stock Purchases and Sales.	
For balances at credits of these accounts transferable to new division for payment or adjustment.	Transfers, P. W. D., Divisional new division.

The items will then be brought in detail into the accounts of the new division by converse entries.

II. If necessary, any Treasury balances no longer required in the old division should be reported to this office in view to the Comptroller (Civil Branch) being requested to transfer such balances to credit of the new division; but ordinarily the separation being foreseen, application for credits should be regulated accordingly, and no transfer of credit should be necessary.

III. In the case of works in progress to be continued in the new division, if it is not practicable to make over the registers of such works maintained in the old division, the registers of the old division should be closed in respect of the works transferred by drawing a red ink line below the last recorded entries in the books of the old division, noting the fact that the entries have been transferred to the books of the new division. Registers should then be opened out for the new division, bringing forward the last recorded entries from the old registers. The preparation of the new register should be done in the old division before the separation. All work abstracts and vouchers relating to the works should be made over with the new books to the new division.

IV. The Executive Engineer of the old division should furnish the Executive Engineer of the new division with a statement of the unspent balances, if any, of the grant for works to be carried on in the new division; this statement should be sent on to the Chief Engineer in view to the grant being formally transferred to the new division, or to the surrender of all or of such portions as may not be required.

V. Lists in triplicate of all articles of tools and plant, stock, etc., to be made over to the new division should be prepared and handed to the Executive Engineer of the new division, who should sign them after examination and return one copy to the Executive Engineer of the old (or issuing) division, send one copy to this office and retain the third for himself.

VI. The articles referred to in para V should be shown as issues in the books of the old division and brought as receipts of the new division in the returns of the month in which the transfer takes place.

VII. All expenditure incurred on unfinished works, and all arrears due to or from contractors, piece-workers, labourers, work establishment, not being outstanding items on one or other of the accounts marked in para I, will then be brought on to the books and returns of the new division without any transfer entry in the accounts and cleared in ordinary course, as if they had originated in the division itself.

VIII. In the case of expenditure incurred in the new division on unfinished works of the old division, the entries to be made in the schedules of expenditure (P. W. Serial No. 128) in column 8 "Total charges of the year" will represent the expenditure incurred in the new division only, while the entries in column 10 "Total charges up to date" will represent the total outlay incurred on each work in both divisions.

IX. Establishment charges audited but remaining unpaid in the old division, at the time of separation, should, if eventually paid, be finally adjusted in the accounts of the new division.

I have the honor to be,
Sir,
Your most obedient servant,
J. S. CHAKRAVARTI,
Comptroller,
P. W. and Ry. Branch.